

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, CHENNAI**

श्री एबी टी वकी, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI ABY T VARKEY, HON'BLE JUDICIAL MEMBER AND  
SHRI S. R. RAGHUNATHA, HON'BLE ACCOUNTANT MEMBER**

आयकरअपीलसं./**ITA No.: 595/Chny/2024**

निर्धारणवर्ष / Assessment Year: 2015-16

Kavanoor Madhavan  
NaliniShree,  
C-3, 3<sup>rd</sup> Floor, Ceebors  
Apartment,  
4<sup>th</sup> Main Road, Kasthuribhai  
Nagar, Adyar – 600 020.

**[PAN: AETPN-8353-G]**

(अपीलार्थी/Appellant)

Income Tax Officer,

v. Non-Corporate Ward -15(3),  
Chennai.

(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/Appellant by : Shri. C. Ramesh Kumar, CA

प्रत्यर्थीकीओरसे/Respondent by : Shri. Nanda Kumar, CIT

सुनवाई की तारीख/Date of Hearing : 05.06.2024

घोषणा की तारीख/Date of Pronouncement : 12.07.2024

**आदेश /ORDER**

**PER S. R. RAGHUNATHA, ACCOUNTANT MEMBER:**

This appeal by the assessee is filed against the order of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2015-16, vide order dated 16.06.2023.

2. The assessee has raised many grounds for the issue of disallowance of exemption claimed u/s. 54 of the Act and added the entire sale consideration of Rs.28,77,235/- under the head

capital gains, which is erroneous and confirmed by the Id.CIT(A).

3. Brief facts of the case: The assessee is an individual, filed her return of Income on 31.03.2017 declaring Income of Rs.2,20,830/- for the A.Y.2015-16. The case was selected for scrutiny under CASS and the assessment was concluded by the AO and passed an order U/s.143(3) of the Act on 29/10/2017 by denying the exemption claimed by the assessee U/s.54 towards purchase of house property, against the long term capital gain earned during the year and taxed the entire sale consideration of the long term capital asset of Rs.28,77,235/- under the head capital gain. Aggrieved by the order of the AO, assessee preferred an appeal before the Id.CIT(A).

4. The Id.CIT(A) confirmed the order of the AO by passing an exparte order, since the assessee had not participated in the appellate proceedings. Aggrieved by the order of the Id.CIT(A), the assessee is before us.

5. At the outset, it is noticed that the appeal filed by the assessee is barred by limitation by 43 days as per the Form 36

filed. The assessee has filed an affidavit along with condonation petition stating the reason that the assessee is aged about 68 years, suffering from illness and also not accessed to emails/computer on regular basis. The Id.CIT-DR did not seriously objected to condone the delay. Therefore, we condone the delay in filing the appeal by the assessee and adjudicate the appeal.

6. The Id.AR stated that the Id.CIT(A) has erred in dismissing the assessee's appeal without giving proper opportunity is in violation of natural justice and prayed for giving one more opportunity.

7. The Id.DR did not raise any objections for the same.

8. We have heard both the parties and gone through the order of the Id.CIT(A). It is noted that the Id.CIT(A) has passed the impugned order, for non-compliance from the part of the assessee in the appellate proceedings. According to the Id.AR, the assessee didn't get any notice due to technical glitches. Be that as it may, to meet the ends of justice and fair play, give one more opportunity to assessee and therefore, we remit the appeal back to the file of the Ld.CIT(A) for fresh adjudication.

Accordingly, the impugned order is set aside and we direct the Ld.CIT(A) to provide reasonable opportunity to the assessee and the assessee is at liberty to furnish the written submissions along with relevant details and Ld.CIT(A) to decide the grounds of appeal in accordance with law.

9. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 12<sup>th</sup> July, 2024 at Chennai.

**Sd/-**  
(एबी टी वर्की)  
**(ABY T VARKEY)**  
न्यायिक सदस्य/**Judicial Member**

**Sd/-**  
(एस.आर.रघुनाथा)  
**(S. R. RAGHUNATHA)**  
लेखा सदस्य/**Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated, the 12<sup>th</sup> July, 2024

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT – Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF